

Message Text

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TO AMEMBASSY RABAT

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TAGS: ETRD, EFIN, EGEN, US, MO

SUBJECT: COMPARISON OF ENGLISH AND FRENCH TRANSLATIONS OF
US-MOROCCO DOUBLE TAXATION TREATY

1. FOLLOWING IS LIST OF DIFFERENCES IN ENGLISH AND FRENCH
LANGUAGE VERSIONS OF US-MOROCCO DOUBLE TAXATION TREATY AS
PROVIDED BY LANGUAGE SERVICES:

REFERENCE (TO ENGLISH TEXT)

P.2, TITLE

ENGLISH TEXT - CONVENTION BETWEEN...WITH RESPECT TO TAXES
ON INCOME.

FRENCH TEXT (TRANSLATED INTO ENGLISH)

CONVENTION BETWEEN...TO AVOID DOUBLE IMPOSITION OF TAXES
ON INCOME. (THE TITLE OF THE CONVENTION SHOULD BE IDEN-
TICAL IN BOTH LANGUAGES.)

P. 3, ART. 1(1)(B) LINE 2 FF.

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ENGLISH TEXT - ...THE TAXES ON URBAN PROPERTY; THE TAX ON
PUBLIC AND PRIVATE SALARIES, EMOLUMENTS, FEES, WAGES,
PENSIONS, AND ANNUITIES; THE COMPLEMENTARY TAX; THE
BUSINESS PROFIT TAX; AND AS PROVIDED IN ART. 21 (RELIEF

FROM DOUBLE TAXATION), THE COMPULSORY LOAN FOR INVESTMENT BY THE MOROCCAN GOVERNMENT AS PROVIDED IN ART. 37 OF THE ROYAL DECREE NO. 1,010-65 OF THE 8TH OF RAMADAN 1385 (32 DEC. 1965) CONTAINING THE FINANCE LAW FOR THE YEAR 1966, HEREINAFTER REFERRED TO AS THE "MOROCCAN TAX."

FRENCH TEXT - ...THE URBAN TAX AND TAXES CONNECTED WITH IT; THE TAX ON PROFESSIONAL GAINS AND THE COMPULSORY LOAN FOR INVESTMENT BY THE MOROCCAN GOVERNMENT AS PROVIDED IN ART. 37 OF ROYAL DECREE NO.1-010-65 OF THE 8TH OF RAMADAN 1385 (31ST DEC. 1965) CONTAINING THE FINANCE LAW FOR THE YEAR 1966; THE LEVY ON PUBLIC AND PRIVATE SALARIES, INDEMNITIES AND EMOLUMENTS, WAGES, PENSIONS AND LIFE ANNUITIES; THE COMPLEMENTARY TAX ON GLOBAL INCOME OF PHYSICAL PERSONS, HEREINAFTER REFERRED TO AS THE "MOROCCAN TAX."

ART. 1(2), LINE 1 FF.

ENGLISH TEXT - ...TAXES SUBSTANTIALLY SIMILAR TO THOSE COVERED BY PARA. (1)...

FRENCH TEXT - ...FUTURE TAXES OF SIMILAR NATURE...

P. 8, TITLE

ENGLISH TEXT - ARTICLE 3, FISCAL RESIDENCE

FRENCH TEXT - MISSING IN FRENCH TEXT

P. 8, ART. 3(1), (B)(II), LINE 2 FF.

ENGLISH TEXT - ...TREATED AS A CORPORATION FOR UNITED STATES TAX PURPOSES)...

FRENCH TEXT - ...CONSIDERED A CORPORATION WITH RESPECT TO LIMITED OFFICIAL USE
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UNITED STATES LAW)...

P.11, ART. 4(2)

ENGLISH TEXT - ...INCLUDES BUT IS NOT LIMITED TO:

FRENCH TEXT - ...INCLUDES SPECIFICALLY:

P. 12, ART. 4(3) (C)

FRENCH TEXT - ...PART OF SUBPARA. (C) CUT OFF IN REPRODUCTION.

ART. 4(3)(E), LAST LINE

FRENCH TEXT - ADD "POUR" (FOR) AFTER THE WORD "ONT" TO
MAKE SENTENCE MEANINGFUL.

P. 13, ART. 4(5), LINE 3

ENGLISH TEXT - ...TO WHOM PARA. (6) APPLIES,...

FRENCH TEXT - ...TO WHOM PARA. (5) APPLIES;...

ART. 4(6), LINE 6

ENGLISH TEXT - ...INDEPENDENT STATUS, WHERE SUCH BROKER OR
AGENT IS ACTING...

FRENCH TEXT ...INDEPENDENT STATUS, ON CONDITION THAT SUCH
BROKER OR AGENT IS ACTING...

P. 15, ART. 5(1), LINE 1

ENGLISH TEXT - DIVIDENDS SHALL BE TREATED AS INCOME FROM
SOURCES...

FRENCH TEXT - DIVIDENDS SHALL BE REGARDED AS HAVING THEIR
SOURCE...

ART. 5(2), LINE 1 FF.

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ENGLISH TEXT - INTEREST SHALL BE TREATED AS INCOME FROM
SOURCES...OR A LOCAL AUTHORITY THEREOF,...

FRENCH TEXT - INTEREST SHALL BE REGARDED AS HAVING ITS
SOURCE...OR LOCAL COMMUNITIES...

ART. 5(2) (A), LINE 4 FF.

ENGLISH TEXT - ...IN CONNECTION WITH WHICH THE INDEBTEDNESS
ON WHICH THE INTEREST IS PAID WAS INCURRED...

FRENCH TEXT - ...FOR WHICH THE LOAN GENERATING THE
INTEREST WAS RAISED...

ART. 5(2) (B), LINE 4 FF.

ENGLISH TEXT - ...IN CONNECTION WITH WHICH THE INDEBTED-
NESS ON WHICH THE INTEREST IS PAID WAS INCURRED AND SUCH
INTEREST IS PAID TO A RESIDENT OF THE OTHER CONTRACTING
STATE...

FRENCH TEXT - ...FOR WHICH THE LOAN GENERATING THE INTEREST
WAS RAISED AND WHICH BEARS THE EXPENSES OF SUCH INTEREST
PAID TO A RESIDENT OF THE OTHER CONTRACTING STATE...

P. 16, ART. 5(3)

ENGLISH TEXT - ROYALTIES DESCRIBED IN PARAGRAPH (3) OF
ARTICLE 12 (ROYALTIES) SHALL BE TREATED AS INCOME FROM
SOURCES WITHIN A CONTRACTING STATE TO THE EXTENT THAT SUCH
ROYALTIES...

FRENCH TEXT - THE ROYALTIES REFERRED TO IN ART. 12 (ROYAL-
TIES) FOR THE USE, OR THE CONCESSION TO USE, PROPERTY OR
RIGHTS STATED IN THAT ART. ARE REGARDED AS HAVING THEIR
SOURCE IN A CONTRACTING STATE ONLY TO THE EXTENT THAT THEY
REFER...

ART. 5(4), LINE 4 FF.

ENGLISH TEXT - ...SHALL BE TREATED AS INCOME FROM SOURCES...
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FRENCH TEXT - ...ARE REGARDED AS HAVING THEIR SOURCES...

P. 11 OF FRENCH TEXT, ART. 5(6), LINE 15: ADD PARENTHESIS
AFTER "...PRIVEES)..." TO INCLUDE PARENTHETICAL STATEMENT
BEGINNING WITH "(TELLES QUE..."

P. 17, ART. 5(6), LINE 16 FF.

ENGLISH TEXT - ...ONLY IF PAID BY OR FROM THE PUBLIC FUNDS
OF THAT CONTRACTING STATE OR A POLITICAL SUBDIVISION OR
LOCAL AUTHORITY THEREOF.

FRENCH TEXT - ...ONLY IF PAID BY THAT CONTRACTING STATE BY
TAXING THE FUNDS THAT THEY HAVE FORMED.

P. 18, ART. 5(7), LINE 3

ENGLISH TEXT - ...AS ROYALTIES BY PARA. (3)(B) OF ART. 12...

FRENCH TEXT - ...AS ROYALTIES BY ART. 12...)

ART. 5(8), LINE 6 FF.

ENGLISH TEXT - ...(AS DEFINED IN PARA. (3) OF ART. 12...)

FRENCH TEXT - ...(AS DEFINED IN ART. 12...)

P. 19, ART. 5(9), LINE 4. FF

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ENGLISH TEXT - ...THE COMPETENT AUTHORITIES OF THE CONTRACTING STATES MAY, IN ORDER TO PREVENT DOUBLE TAXATION OR FURTHER ANY OTHER PURPOSE OF THIS CONVENTION, ESTABLISH A COMMON SOURCE OF THE ITEM OF INCOME FOR PURPOSES OF THIS CONVENTION.

FRENCH TEXT - ...THE COMPETENT AUTHORITIES OF THE CONTRACTING STATES MAY, IN VIEW OF THIS CONVENTION, ESTABLISH A COMMON SOURCE OF THE ITEM OF INCOME FOR PURPOSES OF THIS CONVENTION.

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P. 22, ART. 7(4) (A)

FRENCH TEXT - CORRECT "(4)" TO READ "(4) (A)"

ART. 7(4)(A), LINE 9 FF.

ENGLISH TEXT - ...ROYALTIES OR...TO END OF PARA. (4) (A)

FRENCH TEXT - MISSING IN FRENCH TEXT.

P. 23, ART. 7(4)(B)

FRENCH TEXT - MISSING IN FRENCH TEXT.

ART. 7(5)

FRENCH TEXT - ADD "(5)" TO BEGINNING OF PARA.

P. 24, ART. 8

ENGLISH TEXT - TITLE: ARTICLE 8

FRENCH TEXT - MISSING IN FRENCH TEXT.

P. 26, ART. 9(2) LINE 2 (FRENCH TEXT)

FRENCH TEXT - CORRECT "...POSSEDE AU CONTROLE,..." TO READ "...POSSEDE OU CONTROLE...".

P. 27, ART. 10(2)

ENGLISH TEXT - THE RATE OF TAX IMPOSED BY ONE OF THE CONTRACTING STATES ON DIVIDENDS DERIVED FROM SOURCES WITHIN THAT CONTRACTING STATE BY A RESIDENT OF THE OTHER CONTRACTING STATE SHALL NOT EXCEED --

FRENCH TEXT - DIVIDENDS DERIVED FROM SOURCES SITUATED ON THE TERRITORY OF A CONTRACTING STATE AND COLLECTED BY A RESIDENT OF THE OTHER CONTRACTING STATE MAY ALSO BE TAXED

IN THE FORMER CONTRACTING STATE, BUT THE TAX IMPOSED ON
SUCH DIVIDENDS SHALL NOT EXCEED:
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P. 28, ART. 10 (2) (B) (II), LINE 5 FF.

ENGLISH TEXT - ...AT THE TIME...ETC.

FRENCH TEXT - CUT OFF IN FRENCH TEXT.

P. 29, ART. 11(3), LINE 7

ENGLISH TEXT - ...(BUSINESS PROFITS)...

FRENCH TEXT - MISSING IN FRENCH TEXT.

P. 30, ART. 11 (6)

FRENCH TEXT - MISSING IN FRENCH TEXT.

P. 32, ART. 12 (3) (C), LINE 3 FF.

ENGLISH TEXT - ...IN THE DISCHARGE...ETC. TO END OF
SUBPARA.

FRENCH TEXT - CUT OFF IN FRENCH TEXT.

P. 35, ART. 14 TITLE

ENGLISH TEXT - INDEPENDENT PROFESSIONAL SERVICES

FRENCH TEXT - INDEPENDENT PROFESSIONS

ART. 14 (1), LINE 2 FF.

ENGLISH TEXT - ...FROM THE PERFORMANCE OF PERSONAL
SERVICES ...MAY BE TAXED...

FRENCH TEXT - ...FROM THE EXERCISE OF AN INDEPENDENT
PROFESSION...ARE TAXABLE...

ART. 14 (2), LINE 2 FF.

ENGLISH TEXT - ...FROM THE PERFORMANCE OF PERSONAL
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SERVICES...MAY BE TAXED...

FRENCH TEXT - ...FROM THE EXERCISE OF AN INDEPENDENT
PROFESSION...ARE TAXABLE...

ART. 14 (3)

FRENCH TEXT - MISSING IN FRENCH TEXT.

P. 37, ART. 15, TITLE

ENGLISH TEXT - DEPENDENT PERSONAL SERVICES

FRENCH TEXT - INDEPENDENT PROFESSIONS

ART. 15 (1)

ENGLISH TEXT - NOTWITHSTANDING...(GOVERNMENT FUNCTIONS)...

FRENCH TEXT - MISSING IN FRENCH TEXT.

ART. 15(2), LINE 1 FF.

ENGLISH TEXT - ...OTHER THAN...ETC. TO...OF A CORPORATION

FRENCH TEXT - MISSING IN FRENCH TEXT.

P. 38, ART. 15 (3) LAST LINE

ENGLISH TEXT - ...AIRCRAFT.

FRENCH TEXT - CUT OFF IN FRENCH TEXT.

P. 39, ART. 16 (1), LINE 2 FF.

ENGLISH TEXT - ...(INDEPENDENT PERSONAL SERVICES) AND 15
(DEPENDENT PERSONAL SERVICES)...

FRENCH TEXT - ...(INDEPENDENT PROFESSIONS) AND 15
(DEPENDENT PROFESSIONS)...

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ENGLISH TEXT - THE FRENCH TEXT HAS AN ADDITIONAL,
UNNUMBERED SUBPARAGRAPH IN ART. 16 (1) WHICH DOES NOT
APPEAR IN THE ENGLISH TEXT.

ART. 16 (2), LINE 5 FF.

ENGLISH TEXT - SAME AS ART. 16 (1), LINE 2 FF

P. 40, ART. 17, LINE 1 FF.

ENGLISH TEXT - ...INCLUDING PENSIONS OR SIMILAR BENEFITS...

FRENCH TEXT - MISSING IN FRENCH TEXT.

ART. 17, LINE 5 FF.

ENGLISH TEXT - ...OR FOR ANY OF ITS POLITICAL SUBDIVISIONS
OR LOCAL AUTHORITIES,...

FRENCH TEXT - MISSING IN FRENCH TEXT.

P. 41, ART 18

ENGLISH TEXT - THE NUMBERING OF THE ARTICLE IN THE FRENCH
TEXT IS NOT CONSISTENT WITH THAT OF THE ENGLISH TEXT.

P. 42, ART. 18 (1) (B) (I)

ENGLISH TEXT - GIFTS FROM ABROAD ...

FRENCH TEXT - SUBSIDIES FROM ABROAD ...

ART. 18 (1) (B) (III)

FRENCH TEXT - CUT OFF IN FRENCH TEXT.

P. 43, ART. 19 (2)

ENGLISH TEXT - ALIMONY AND ANNUITIES PAID...

FRENCH TEXT - ALIMONY PAID IN CASE OF DIVORCE AND
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ANNUITIES...

ART. 19 (4), LINE 4

ENGLISH TEXT - ...AND FULL CONSIDERATION...

FRENCH TEXT - ...AND FULL EXCHANGE VALUE...

P. 45, ART. 20 (3), LINE 2

ENGLISH TEXT - ...EXCEPT PARA. (4),...

FRENCH TEXT - ...OTHER THAN PARA. (4),...

P. 46, ART. 20 (4) (B) LAST 2 LINES

FRENCH TEXT - CUT OFF IN FRENCH TEXT.

ART. 20 (4) (C)

FRENCH TEXT - NUMBERED AS ART. 20 (5) (A) IN FRENCH TEXT.
CONSEQUENTLY, FROM THIS POINT THE NUMBERING OF THE TWO
TEXTS OF THE ARTICLE IS INCONSISTENT.

ART. 20 (4) (C) (I)

ENGLISH TEXT - A MOROCCAN CORPORATION...

FRENCH TEXT - AN AMERICAN CORPORATION...

ART. 20 (4) (C) (I), LINE 3

ENGLISH TEXT - ...IN ANY TAXABLE YEAR ...

FRENCH TEXT - MISSING IN FRENCH TEXT.

ART. 20 (4) (C) (II), LINE 3

ENGLISH TEXT - IN ANY TAXABLE YEAR...

FRENCH TEXT - MISSING IN FRENCH TEXT.

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P. 48, ART. 21, TITLE

ENGLISH TEXT - RELIEF FROM ...

FRENCH TEXT - ABOLISHMENT OF...

ART. 21 (1), LINE 7 FF.

ENGLISH TEXT - ...WHICH SUCH CITIZEN'S OR RESIDENT'S...

FRENCH TEXT - MISSING IN FRENCH TEXT.

ART. 21 (1), LAST LINE

ENGLISH TEXT - ...FOR THE SAME TAXABLE YEAR.

FRENCH TEXT - MISSING IN FRENCH TEXT.

ART. 21 (2), LINE 3

ENGLISH TEXT - ...RECEIVES INCOME OR DIVIDENDS...

FRENCH TEXT - ...COLLECTS PROFITS OR DIVIDENDS...

ART. 21 (2), LINE 5

ENGLISH TEXT - ...FOR PURPOSES OF PARA. (1)...

FRENCH TEXT - MISSING IN FRENCH TEXT.

P. 49, ART. 21 (3), LINE 3

ENGLISH TEXT - ...IN PARAGRAPH (1) (B)...

FRENCH TEXT - ...IN PARAGRAPH (B)...

P. 49, ART. 21 (3), LINE 5 FF.

ENGLISH TEXT - ...BASED UPON THE AMOUNT OF TAX PAID TO
THE UNITED STATES...

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FRENCH TEXT - ...BASED UPON THE AMERICAN TAX PAID...

ART. 21 (3), LINE 7 FF.

ENGLISH TEXT - ...WHICH SUCH CITIZEN'S OR RESIDENT'S NET
INCOME FROM SOURCES WITHIN THE UNITED STATES BEARS TO HIS
ENTIRE NET INCOME FOR THE SAME TAXABLE YEAR.

FRENCH TEXT - ...WHICH CORRESPONDS TO THE RATIO EXISTING
BETWEEN THE NET INCOME FROM AMERICAN SOURCES AND THE TOTAL
NET INCOME.

P. 50, ART. 22 (2), LINE 8

ENGLISH TEXT - ...OR DEDUCTIONS FOR TAXATION PURPOSES...

FRENCH TEXT - ...AND REDUCTIONS FOR TAXATION PURPOSES...

P. 55, ART. 25 (2) (D)

FRENCH TEXT - SUBPARA. MISSING IN FRENCH TEXT.

ART. 25 (3)

FRENCH TEXT - CUT OFF IN FRENCH TEXT.

ART. 25 (4), LINE 3

ENGLISH TEXT - ...REFUND OR CREDIT OF TAXES...

FRENCH TEXT - ...REFUND OR CHARGING OF TAXES...

P. 57, ART. 26 (2) (C), LAST LINE

ENGLISH TEXT - ...CONTRARY TO PUBLIC POLICY.

FRENCH TEXT - ...CONTRARY TO LAW AND ORDER.

P. 58, ART. 27 (1), LINE 16 FF.

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ENGLISH TEXT - ...THIS CONVENTION, IN WHOLE OR IN PART, OR
WITH...ETC.

FRENCH TEXT - IN THE FRENCH TEXT, THE PHRASE "IN WHOLE OR
IN PART, OR WITH...ETC..." IN THE NOTIFICATION," FOLLOWS
"THE AREA OR AREAS" AND THUS MAY MODIFY THE LATTER,
RATHER THAN "THIS CONVENTION" AS UNEQUIVOCALLY STATED IN
THE ENGLISH TEXT, OR BOTH. IT IS THEREFORE ESSENTIAL THAT
THE FRENCH TEXT FOLLOW THE SAME SEQUENCE AS THE ENGLISH
TEXT. ALSO, IT IS IMPORTANT TO ADD "NAMED IN THE
NOTIFICATION" AFTER "THE AREA OR AREAS" (WHICH WAS OMITTED
IN THE FRENCH VERSION) TO IDENTIFY SUCH AREAS.

P. 59, ART. 27 (2), LINE 9 FF.

ENGLISH TEXT - ...OF THE 6-MONTH PERIOD...ETC...TO END
OF PARA.

FRENCH TEXT - CUT OFF IN FRENCH TEXT.

P. 61, ART. 28

FRENCH TEXT - THE NUMBERING OF PARA. (2) IN THE FRENCH
TEXT IS NOT CONSISTENT WITH THAT IN THE ENGLISH TEXT.

P. 62, ART. 29 (2), LINE 2

ENGLISH TEXT - ...TAXABLE YEARS ENDING...

FRENCH TEXT -...TAXABLE PERIODS ENDING... KISSINGER

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